



Attorney's Docket No.: 10417-088001 / F51-134014M/SW

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant : Koji Iketani et al.
Serial No. : 09/900,093
Filed : July 6, 2001

Art Unit : 2823
Examiner : Fernando Toledo
Confirmation No.: 4450
Notice of Allowance Date: December 23, 2003

Title : SEMICONDUCTOR DEVICE MANUFACTURING METHOD

MAIL STOP ISSUE FEE

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

RESPONSE TO NOTICE OF ALLOWANCE

In response to the Notice of Allowance mailed December 23, 2003, enclosed are a completed issue fee transmittal form PTOL-85b and a check for \$1660 for the required issue fee and publication fee, including patent copies.

Comments on Statement of Reasons for Allowance

The Examiner's allowance of claims 1 and 4-8 is appreciated. The Applicant submits the following comments concerning the Examiner's Allowable Subject Matter at pages 2 and 3 of the Notice of Allowability. It is the subject matter of each claim as a whole that is patentable, not any particular feature recited in the claim(s). The Applicants do not concede that the reasons for allowance given by the Examiner are the only reasons that make the claims allowable and do not make any admission or concession concerning the Examiner's statement on pages 2 and 3 of the Notice of Allowability.

Please apply any additional charges or credits to our Deposit Account No. 06-1050.

CERTIFICATE OF MAILING BY FIRST CLASS MAIL

I hereby certify under 37 CFR §1.8(a) that this correspondence is being deposited with the United States Postal Service as first class mail with sufficient postage on the date indicated below and is addressed to the Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450.

March 15, 2004

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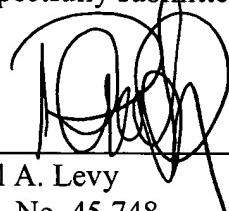
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Date:March 15, 2004

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Respectfully submitted,


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